

MV 96-8

Tax Type: MOTOR VEHICLE USE TAX

Issue: Private Vehicle Use Tax - Value Exceeds \$15,000

STATE OF ILLINOIS
DEPARTMENT OF REVENUE
OFFICE OF ADMINISTRATIVE HEARINGS
CHICAGO, ILLINOIS

DEPARTMENT OF REVENUE
OF THE STATE OF ILLINOIS

v.

TAXPAYER,

Taxpayer

)
)
) Docket #
) Acct #
) Asses. #
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RECOMMENDATION FOR DISPOSITION

This case came on to be heard as a set matter, the Department of Revenue having jurisdiction of the parties and subject matter, and the administrative judge now being fully advised in the premises;

This cause arose by way of a timely protest in response to a Notice of Tax Liability issued by the Department of Revenue on December 8, 1995 against the captioned taxpayer after reviewing the Vehicle Use Tax Return filed by the taxpayer following her purchase of a used Mercedes Benz automobile from a private individual.

The taxpayer reported paying the sum of \$14,500.00 for the vehicle, and paid a vehicle use tax of \$115.00.

The use tax was computed on the basis of a purchase price of less than \$15,000.00 for vehicle more than five years old.

The Department, after reviewing the Vehicle Use Tax Return filed by the taxpayer valued the vehicle at a much higher price, and issued an assessment against this taxpayer in the amount of \$1,192.12.

Findings Of Fact:

1. The taxpayer filed a false Vehicle Use Tax Return, and fabricated the selling price listed thereon. Tr. p. 6

2. The taxpayer actually paid the sum of \$23,916.56 for the vehicle. Tr. pp. 10-11

3. The taxpayer issued two checks in payment for the car, one to the Bank for \$15,616.00, and another to the individual who sold her the car in the sum of \$8,300.00. Tr. pp. 10-11

Conclusions and Recommendations:

I find that the Vehicle Use Tax Return filed by this taxpayer was false, and I recommend that the Notice of Tax Liability be affirmed as issued.

Administrative Law Judge